

CHILD NUTRITION AND FOOD DISTRIBUTION DIVISION

MANAGEMENT BULLETIN

No. 99-703

TO:	Summer Food Service Program Sponsors	ISSUE DATE:	January 1999
FROM:	Summer Food Service Program Unit		
ATTENTION:	Authorized Representatives		
SUBJECT:	Clarification on Tax Exemption of Private Nonprofit Organizations in the Summer Food Service Program		
REFERENCE:	APB: SFS-99-05; SA-9-3-GEN		

This Management Bulletin provides clarification regarding the Internal Revenue Service (IRS) tax-exempt status of private nonprofit organizations participating in the Summer Food Service Program (SFSP). In the past, private nonprofit agencies that were in the process of obtaining an IRS tax-exempt status were approved to participate in the SFSP prior to receiving the final tax-exempt determination letter. However, the United States Department of Agriculture has clarified that this practice is not permitted in the SFSP.

Private nonprofit organizations must provide documentation from the IRS of their tax-exempt status prior to being approved to participate in the SFSP. Private nonprofit organizations that were previously approved to participate without the IRS determination letter must include the proper documentation of their tax-exempt status with any future application to participate in the SFSP.

If you have any questions, please contact Melissa Garza, Program Analyst, Summer Food Service Program Unit, at (916) 322-5885, or leave a message on the toll free line at (800) 333-5675.

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Delaine Eastin - Superintendent of Public Instruction